

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
Caption in Compliance with D.N.J. LBR 9004-1(b) OFFIT KURMAN, P.A. By: Paul J. Winterhalter, Esquire (006961986) Augustus T. Curtis (admitted <i>pro hac vice</i>) Court Plaza South 21 Main Street, Suite 158 Hackensack, NJ 07601 Telephone: (267) 338-1370 Facsimile: (267) 338-1335 E-mail: pwinterhalter@offitkurman.com augie.curtis@offitkurman.com <i>Proposed Counsel for the Debtor</i>	
IN RE: BAKER & TAYLOR, LLC, Debtor	Case No.: 26-12863 Judge: Christine M. Gravelle Chapter 11

GLOBAL NOTES, RESERVATION OF RIGHTS,
AND STATEMENT OF LIMITATIONS, METHODOLOGY AND
DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND SOFA

Baker & Taylor, LLC (the “Debtor”) is filing these Global Notes (as defined below) as a supplement to and integral part of its Schedules of Assets and Liabilities (the “Schedules”) and Statements of Financial Affairs (the “SOFA”) filed in the Bankruptcy Court for the District of New Jersey (the “Bankruptcy Court”). The Debtor prepared its Schedules and SOFA pursuant to section 521 of Title 11 of the United States Code, as amended (the “Bankruptcy Code”), and Rule 1007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), with the assistance of its advisors. These *Global Notes, Reservation of Rights, and Statement of Limitations, Methodology and Disclaimer Regarding Debtor's Schedules and SOFA* (the “Global Notes”) pertain to, are incorporated by reference into, and comprise an integral part of, the Schedules and SOFA, and should be reviewed in connection with any review of the Schedules and SOFA.

The Debtor and its officers, employees, agents, attorneys and financial advisors relied on financial data derived from the Debtor's books and records that was available at the time of preparation, do not guarantee or warrant the accuracy or completeness of the data that is provided in the Schedules and SOFA and shall not be liable for any loss or injury arising out of or caused

in whole or in part by any acts or omissions, in procuring, compiling, collecting, interpreting, reporting, communicating or delivering the information contained herein or in the Schedules and SOFA. Except as expressly required by the Bankruptcy Code, the Debtor and its officers, employees, agents, attorneys and financial advisors do not undertake any obligation to update, modify, revise or re-categorize the information provided herein or in the Schedules and SOFA or to notify any third party should the information be updated, modified, revised or re-categorized. The Debtor, on behalf of itself, its officers, employees, agents and advisors, disclaims any liability to any third party arising out of or related to the information contained in the Schedules and SOFA and reserve all rights with respect thereto.

The Schedules and SOFA has been signed by an authorized representative of the Debtor. In reviewing and signing the Schedules and SOFA, this representative, the Chief Executive Officer, supervised the efforts of the Debtor's personnel and professionals and relied upon the statements of certain representatives of the Debtor's personnel and professionals. The representative has not (and could not have) personally verified the accuracy of each such statement and representation, including, for example, statements and representations concerning amounts owed to creditors and their addresses.

1. Reservation of Rights. Reasonable efforts have been made to prepare and file complete and accurate Schedules and SOFA; however, inadvertent errors or omissions may exist and conflicting, revised, or subsequent information may be discovered. The Debtor (i) reserves all rights to amend or supplement the Schedules and SOFA from time to time, in all respects, as may be necessary or appropriate, including, without limitation, the right to amend the Schedules and SOFA with respect to claim ("Claim") descriptions, designations, or party against which the Claim is asserted; (ii) dispute or otherwise assert offsets or defenses to any Claim reflected in the Schedules and SOFA as to amount, liability, priority, status, or classification; (iii) subsequently designate any Claim as "disputed," "contingent," or "unliquidated;" or (iv) object to the extent, validity, enforceability, priority, or potential avoidance of any Claim. Any failure to designate a Claim in the Schedules as "disputed," "contingent," or "unliquidated" does not constitute an admission by the Debtor that such Claim or amount is not "disputed," "contingent," or "unliquidated." Listing a Claim does not constitute an admission of liability by the Debtor against which the Claim is listed or against the Debtor. Furthermore, nothing contained in the Schedules and SOFA shall constitute a waiver of rights with respect to the Debtor's chapter 11 case (the "Chapter 11 Case"), including, without limitation, issues involving Claims, substantive consolidation, defenses, equitable subordination, recharacterization, and/or Causes of Action (defined below) arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers. Further, listing a Claim (i) in Schedule D as "secured," (ii) in Schedule E as "priority" or (iii) in Schedule F as "unsecured nonpriority," or listing a contract in Schedule G as "executory" or "unexpired," does not constitute an admission by the Debtor of the legal rights of the claimant or a waiver of the Debtor's right to recharacterize or reclassify such Claim or contract.

Any specific reservation of rights contained elsewhere in the Global Notes does not limit in any respect the foregoing general reservation of rights.

2. **Description of the Case and “as of” Information Date.** On March 16, 2026 (the “Petition Date”), the Debtor commenced its voluntary case under Chapter 11 of the Bankruptcy Code. The Debtor continues to manage and operate its business as debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in the Chapter 11 Case.

Except as otherwise noted in the Global Notes or Schedules and SOFA, all asset and liability information are valued as of the applicable Petition Date. In some instances, the Debtor has used estimates or pro-rated amounts where actual data as of the aforementioned dates was unavailable. The Debtor has made a reasonable effort to allocate liabilities between the pre- and post-petition periods based on the information and research that was conducted in connection with the preparation of the Schedules and SOFA. As additional information becomes available and further research is conducted, the Debtor may modify the allocation of liabilities between the pre- and post-petition periods and amend the Schedules and SOFA accordingly.

3. **Basis of Presentation.** The Schedules and SOFA reflect financial information for the Debtor only and do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States (“GAAP”), nor are they intended to be fully reconciled with any financial statements otherwise prepared and/or distributed by the Debtor. Additionally, the Schedules and SOFA contain unaudited information that is subject to further review and potential adjustment and reflect the Debtor’s reasonable efforts to report the assets and liabilities of each Debtor on an unconsolidated basis. Moreover, given, among other things, the valuation and nature of certain liabilities, to the extent that a Debtor shows more liabilities than assets, this is not a conclusion that the Debtor was insolvent at the Petition Date or any time prior to the Petition Date.

4. **Currency.** Unless otherwise indicated, all amounts are reflected in U.S. dollars.

5. **Fiscal Year.** The Debtor’s fiscal year is reported on as ending June 30th.

6. **Recharacterization.** Notwithstanding the Debtor’s reasonable best efforts to properly characterize, classify, categorize or designate certain Claims, assets, executory contracts, unexpired leases and other items reported in the Schedules and SOFA, the Debtor may, nevertheless, have improperly characterized, classified, categorized, designated, or omitted certain items due to the complexity and size of the Debtor’s business. Accordingly, the Debtor reserves all of its rights to recharacterize, reclassify, recategorize, redesignate, add or delete items reported in the Schedules and SOFA at a later time as is necessary or appropriate as additional information becomes available.

7. **Fair Market Value; Book Value.** Unless otherwise indicated, the Schedules and SOFA reflect net book values for assets as of the dates stated in the Global Notes, as reflected in the Debtor’s books and records. For each of the projects, the book values represent the costs incurred to the date for each of the projects. Amounts ultimately realized may vary from net book value, and such variance may be material. The amounts listed for certain assets do not include write-downs, if any, that may be necessary and would ordinarily be applied under GAAP to ensure a conservative statement of assets. If these assets have material value, the Debtor will pursue

collection. Operating cash is presented at book balances as of the Petition Date. Certain other assets, such as intangible assets, are listed as undetermined amounts as of the applicable Petition Date because the book values may materially differ from fair market values. Liabilities pursuant to “Notes” and “Units” are presented exclusive of any asserted accrued interest.

8. Claims of Third-Party Related Entities. Although the Debtor has made reasonable efforts to properly classify each Claim listed in the Schedules as being either disputed or undisputed, liquidated or unliquidated and/or contingent or noncontingent, the Debtor has not been able to fully reconcile all payments made to certain third parties and their related entities on account of the Debtor’s obligations to both such entities and their affiliates. Therefore, to the extent that the Debtor has classified Claims of a creditor as “disputed” “unliquidated” and/or “contingent,” all Claims of such creditor’s affiliates listed in the Schedules shall similarly be considered as disputed, unliquidated and/or contingent, whether or not they are designated as such.

9. Insiders. For purposes of the Schedules and SOFA, the Debtor defines “insider” pursuant to section 101(31) of the Bankruptcy Code as (a) directors, (b) officers, (c) relatives of directors or officers of the Debtor, (d) any managing agent or managing member of the Debtor and (e) entities under common ownership with the Debtor. Payments to insiders listed in (a) through (e) above are set forth on SOFA Item 3.c. Persons listed as “insiders” have been included for informational purposes only. The Debtor do not take any position with respect to whether such individual could successfully argue that he or she is not an “insider” under applicable law, including without limitation, the federal securities laws, or with respect to any theories of liability or for any other purpose.

10. Intellectual Property Rights. The omission of any intellectual property from the Schedules shall not be construed as an admission that such intellectual property rights have been abandoned, terminated, assigned, expired by their terms, or otherwise transferred pursuant to a sale, acquisition, or other transaction.

11. Executory Contracts and Unexpired Leases. Although the Debtor made diligent attempts to set forth in Schedule G all executory contracts and unexpired leases of the Debtor, regardless whether these contracts and leases have value to the Debtor’s estate. The Debtor’s rejection of executory contracts and unexpired leases may result in the assertion of rejection damage Claims. The Debtor reserves the right to make any arguments and objections with respect to the assertion of any such Claims.

12. Causes of Action. Despite its reasonable efforts to identify all known assets, the Debtor may not have listed all of its causes of action or potential causes of action against third-parties as assets in the Schedules and SOFA, including, without limitation, causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers. The Debtor reserves all of its rights with respect to any cause of action (including avoidance actions), controversy, right of setoff, cross-Claim, counter-Claim, or recoupment and any Claim on contracts or for breaches of duties imposed by law or in equity, demand, right, action, lien, indemnity, guaranty, suit, obligation, liability, damage, judgment, account, defense, power, privilege, license, and franchise of any kind or character whatsoever, known, unknown, fixed or contingent, matured or unmatured, suspected or unsuspected, liquidated

or unliquidated, disputed or undisputed, secured or unsecured, assertable directly or derivatively, whether arising before, on, or after the Petition Date, in contract or in tort, in law, or in equity, or pursuant to any other theory of law it may have, and neither these Global Notes nor the Schedules and SOFA shall be deemed a waiver of any Claims or causes of action or in any way prejudice or impair the assertion of such Claims or causes of action.

13. Setoffs. The Debtor may incur certain offsets and other similar rights during the ordinary course of business. Offsets in the ordinary course can result from various items, including, without limitation, returns, refunds, warranties, debit memos, credits, and other disputes between the Debtor and suppliers and/or customers. These offsets and other similar rights are consistent with the ordinary course of business in the Debtor's industry and are not tracked separately. Therefore, although such offsets and other similar rights may have been accounted for when certain amounts were included in the Schedules, offsets are not independently accounted for, and as such, are or may be excluded from the Schedules and SOFA.

The claims of individual creditors for, among other things, goods, products, services or taxes are listed as the amounts entered on the Debtor's books and records and may not reflect credits, allowances or other adjustments due from such creditors to the Debtor. The Debtor reserves all of their rights regarding such credits, allowances or other adjustments.

14. Global Notes Control. The Schedules and SOFA are subject to and qualified by the Global Notes. In the event that the Schedules and SOFA differ from the Global Notes, the Global Notes shall control.

Respectfully submitted,

OFFIT KURMAN, P.A.

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E-mail: augie.curtis@offitkurman.com

Fill in this information to identify the case:

Debtor name Baker & Taylor, LLC

United States Bankruptcy Court for the: DISTRICT OF NEW JERSEY

Case number (if known) 26-12863

☐ Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

04/25

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income

1. Gross revenue from business

☐ None.

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

Sources of revenue
Check all that apply

Gross revenue
(before deductions and exclusions)

For prior year:
From 4/01/2025 to **Filing Date**

☒ Operating a business
☐ Other _____

\$69,145,473.00

For year before that:
From 7/01/2024 to 6/30/2025

☒ Operating a business
☐ Other _____

\$377,573,902.36

For the fiscal year:
From 7/01/2023 to 6/30/2024

☒ Operating a business
☐ Other _____

\$428,044,531.00

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☐ None.

Description of sources of revenue

Gross revenue from each source
(before deductions and exclusions)

From the beginning of the fiscal year to filing date:
From 1/01/2026 to **Filing Date**

Class Action Litigation (In re Payment Card Interchange Litigation)

\$136,554.51

Part 2: List Certain Transfers Made Before Filing for Bankruptcy

3. Certain payments or transfers to creditors within 90 days before filing this case

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$8,575. (This amount may be adjusted on 4/01/28 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

Debtor **Baker & Taylor, LLC**Case number (if known) **26-12863**☐ None.

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer <i>Check all that apply</i>
3.1. GA WHOLESALE & INDUSTRIAL SOLUTIONS LLC 2829 TOWNSGATE ROAD STE 103 Westlake Village, CA 91361		\$191,879.65	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☐ Services ☒ Other <u>Professional Fees</u>
3.2. MICROSOFT CORPORATION C/o Bank of America 1950 N STEMMONS FWY, STE 5010 Dallas, TX 75207		\$190,000.00	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☒ Services ☐ Other ____
3.3. MOMENCE INDUSTRIAL 212 SECOND STREET #104 Lakewood, NJ 08701		\$179,521.49	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☐ Services ☒ Other <u>Lease</u>
3.4. UPS LOCKBOX 577 Carol Stream, IL 60132-0577		\$70,197.00	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☐ Services ☒ Other <u>Freight</u>
3.5. PACKAGING CORPORATION OF AMERICA PO BOX 532058 Atlanta, GA 30353-2058		\$51,959.60	☐ Secured debt ☐ Unsecured loan repayments ☒ Suppliers or vendors ☐ Services ☐ Other ____
3.6. IRON MOUNTAIN PO BOX 27128 New York, NY 10087		\$50,019.14	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☒ Services ☐ Other ____
3.7. USI INSURANCE SERVICES LLC PO BOX 62819 Virginia Beach, VA 23466		\$46,254.25	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☐ Services ☒ Other <u>Insurance</u>

Debtor **Baker & Taylor, LLC**Case number (if known) **26-12863**

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer <i>Check all that apply</i>
3.8. ENSONO INC ATTN: TREASURY 3333 FINLEY RD STE 400 Downers Grove, IL 60515		\$40,140.98	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☒ Services ☐ Other___
3.9. LINCOLN NATIONAL LIFE INS GROUP PROTECTION PO BOX 2658 Carol Stream, IL 60132-2658		\$38,951.66	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☒ Services ☐ Other___
3.10 RSM US LLP 5155 PAYSHERE CIRCLE Chicago, IL 60674		\$38,500.00	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☒ Services ☐ Other___
3.11 Cigna Health and Life Ins. Co. PO BOX 644546 Pittsburgh, PA 15264-4546		\$35,900.38	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☒ Services ☐ Other___
3.12 GREENBAUM ROWE SMITH & DAVIS LLP 99 WOOD AVENUE SOUTH ISELIN, NJ 08830		\$28,000.00	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☐ Services ☒ Other <u>Legal</u>
3.13 SOUTHPARK BUSINESS LAW P.A. 2915 COLTSGATE RD STE 200 Charlotte, NC 28211		\$22,000.00	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☐ Services ☒ Other <u>Legal</u>
3.14 GOTO COMMUNICATIONS INC PO BOX 412252 Boston, MA 02241-2252		\$16,968.41	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☒ Services ☐ Other___
3.15 BEEDOOR LLC 504 CRESENTRY BRK Smyrna, GA 30082		\$15,136.00	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☐ Services ☒ Other <u>Contractor</u>

Debtor **Baker & Taylor, LLC**Case number (if known) **26-12863**

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer <i>Check all that apply</i>
3.16 DREW SPARKS NORTHEAST WASTE CONTROL PO BOX 4648 Carol Stream, IL 60197-4648		\$12,800.00	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☐ Services ☒ Other Contractor
3.17 MONGODB INC 4365 PO BOX 894365 Los Angeles, CA 90189		\$12,341.82	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☒ Services ☐ Other ____
3.18 Mark Trucksess 108 TUPELO TRAIL Guyton, GA 31312		\$10,000.00	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☐ Services ☒ Other Contractor
3.19 CONTINUSERVE LLC ONE MIFFLIN PLACE SUITE 400 Cambridge, MA 02138		\$9,529.00	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☒ Services ☐ Other ____
3.20 CIT NORTHRIDGE 11 WEST 42ND STREET 13TH FLOOR New York, NY 10036	various	\$2,347,515.67	☒ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☐ Services ☐ Other ____
3.21 WASTE MANAGEMENT NORTHEAST WASTE CONTROL PO BOX 4648 Carol Stream, IL 60197-4648		\$7,459.29	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☒ Services ☐ Other ____

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$8,575. (This amount may be adjusted on 4/01/28 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
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Debtor **Baker & Taylor, LLC**Case number (if known) **26-12863**

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
4.1. Baker & Taylor IT Svcs, India Pvt. Ltd. Plot No. D-107 Sector-2 Noida Gautam Buddh Nagar, UP - 201301 DELHI INDIA Affiliate	Mar 2025 \$246,430.00 Apr 2025 \$287,841.00 May 2025 \$293,034.00 June 2025 \$306,189.00 July 2025 \$317,287.00 August 2025 \$314,654.00 September 2025 \$321,548.00 October 2025 \$348,162.00 November 2025 \$265,450.00 December 2025 \$221,559.00 January 2026 \$30,000.00	\$2,952,154.00	Invoice payments for payroll and administrative services under Administrative Services Agreement

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None

Creditor's name and address	Describe of the Property	Date	Value of property
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6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☒ None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
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Part 3: Legal Actions or Assignments**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☐ None.

Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.1. Frank Justin Gonski v. Baker & Taylor, et. al. 26-LA-14	Breach of Contract	State of Illinois, Circuit Court 450 E Court St Kankakee, IL 60901	☒ Pending ☐ On appeal ☐ Concluded

Debtor **Baker & Taylor, LLC**

Case number (if known) **26-12863**

	Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.2.	Sariena Carmichael and Kristie Amen v. Baker & Taylor, LLC, et al SOM-L-000232-26	Individual and Class Action Complaint (NJ WARN Act)	Superior Court of New Jersey 20 N Bridge St Somerville, NJ 08876	☒ Pending ☐ On appeal ☐ Concluded
7.3.	Vickie M. Stringer v. Baker & Taylor, LLC 1:25-cv-01703	Breach of Contract/Copyright Infringement	U.S. D. Court, Northern District Ohio 801 West Superior Avenue Cleveland, OH 44113	☒ Pending ☐ On appeal ☐ Concluded
7.4.	Edward Elgar Publishing v. Baker & Taylor, LLC 25CV037592-910	Contract/Collection	General Court of Justice, Superior Court State of North Carolina, County of Wake 316 Fayetteville St. Mall Raleigh, NC 27601	☒ Pending ☐ On appeal ☐ Concluded
7.5.	OCLC, Inc. v Baker & Tayler, et al. 2:25-cv-00309	Breach of Contract/Tortious Interference	U.S. D. Court, Southern District of Ohio 85 Marconi Boulevard Columbus, OH 43215	☒ Pending ☐ On appeal ☐ Concluded
7.6.	Sheryl Martin, et al. v. Baker & Taylor, LLC 25-cv-12430	Individual and Class Action (WARN Act)	US D. Court, Northern District of IL 219 South Dearborn Street Chicago, IL 60604	☒ Pending ☐ On appeal ☐ Concluded
7.7.	Kelly Edwards, et al. v. Baker & Taylor, LLC 25-cv-00317-RWS	Individual and Class Action (WARN Act)	US D. Court, Northern District of Georgia 121 Spring Street SE Room 201 Gainesville, GA 30501-3789	☒ Pending ☐ On appeal ☐ Concluded
7.8.	Alliance Entertainment, LLC v. Baker & Taylor, LLC 25-015347	Contract/Collection	Seventh Judicial Circuit of Florida 201 SE 6th Street Fort Lauderdale, FL 33301	☒ Pending ☐ On appeal ☐ Concluded

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☒ None

Part 4: Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

☒ None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
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Part 5: Certain Losses

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

☒ None

Debtor **Baker & Taylor, LLC**Case number (if known) **26-12863****Description of the property lost and how the loss occurred****Amount of payments received for the loss**

If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received.

List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).

Dates of loss**Value of property lost****Part 6: Certain Payments or Transfers****11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☐ None.**Who was paid or who received the transfer?**
Address**If not money, describe any property transferred****Dates****Total amount or value**11.1. **Riveron RTS, LLC**
PO Box 679265
Dallas, TX 75267-9265**7/24/2025****\$24,880.00****Email or website address**
<https://riveron.com>**Who made the payment, if not debtor?**11.2. **Riveron RTS, LLC**
PO Box 679265
Dallas, TX 75267-9265**8/7/2025****\$14,125.00****Email or website address**
<https://riveron.com>**Who made the payment, if not debtor?**11.3. **Riveron RTS, LLC**
PO Box 679265
Dallas, TX 75267-9265**8/11/2025****\$8,730.00****Email or website address**
<https://riveron.com>**Who made the payment, if not debtor?**11.4. **Riveron RTS, LLC**
PO Box 679265
Dallas, TX 75267-9265**8/14/2025****\$23,750.00****Email or website address**
<https://riveron.com>**Who made the payment, if not debtor?**

Debtor **Baker & Taylor, LLC**

Case number (if known) **26-12863**

	Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.5.	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		9/25/2025	\$64,237.00
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.6.	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		10/9/2025	\$59,239.27
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.7.	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		10/23/2025	\$56,866.00
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.8.	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		7/17/2025	\$30,000.00
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.9.	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		8/22/2025	\$225,000.00
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			

Debtor **Baker & Taylor, LLC**

Case number (if known) **26-12863**

	Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.10	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		9/4/2025	\$62,855.00
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.11	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		9/11/2025	\$61,504.00
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.12	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		8/21/2025	\$24,515.00
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.13	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		8/28/2025	\$24,630.00
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.14	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		10/16/2025	\$56,351.00
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			

Debtor **Baker & Taylor, LLC**

Case number (if known) **26-12863**

	Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.15	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		10/30/2025	\$49,397.00
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.16	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		11/7/2025	\$46,160.00
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.17	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		11/13/2025	\$46,680.00
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.18	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		11/20/2025	\$46,474.00
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.19	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		11/26/2025	\$45,777.32
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			

Debtor **Baker & Taylor, LLC**

Case number (if known) **26-12863**

	Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.20	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		12/4/2025	\$26,095.05
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.21	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		12/10/2025	\$36,462.00
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.22	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		12/17/2025	\$36,992.45
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.23	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		12/23/2025	\$36,462.00
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.24	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		12/30/2025	\$24,833.30
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			

Debtor **Baker & Taylor, LLC**

Case number (if known) **26-12863**

	Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.25	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		1/8/2026	\$24,637.60
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.26	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		1/20/2026	\$31,724.00
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.27	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		1/27/2026	\$18,030.15
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			
11.28	Riveron RTS, LLC PO Box 679265 Dallas, TX 75267-9265		1/29/2026	\$18,030.15
	Email or website address https://riveron.com			
	Who made the payment, if not debtor?			

Debtor **Baker & Taylor, LLC**

Case number (if known) **26-12863**

	Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.29			9/8/2025 - \$362,515.81 4/24/2025 - \$46,677.48 5/1/2025 - \$25,000.00 5/8/2025 - \$69,565.76 5/15/2025 - \$37,878.11 5/29/2025 - \$25,000.00 6/18/2025 - \$31,407.50 7/10/2025 - \$25,000.00 7/17/2025 - \$25,000.00 7/24/2025 - \$50,916.00 8/7/2025 - \$75,312.00 8/14/2025 - \$185,961.90 10/23/2025 - \$5,603.73 11/7/2025 - \$150,000.00 11/26/2025 - \$299.00 12/4/2025 - \$150,000.00 1/8/2026 - \$65,000.00 1/27/2026 - \$75,000.00 3/13/2026 - \$150,648.95 (retainer)	
	Offit Kurman, P.A. 7021 Columbia Gateway Drive, Suite 200 Columbia, MD 21046			\$1,556,786.24
	Email or website address www.offitkurman.com			
	Who made the payment, if not debtor?			
11.30	Omni Agent Solutions Inc. 5955 Desoto Ave, Suite 100 Woodland Hills, CA 91367		2/19/2026	\$25,000.00
	Email or website address			
	Who made the payment, if not debtor?			

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Debtor **Baker & Taylor, LLC**Case number (if known) **26-12863**

Do not include transfers already listed on this statement.

☒ None.

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
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13. Transfers not already listed on this statement

List any transfers of money or other property - by sale, trade, or any other means - made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☐ None.

	Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1	Booktopia Holdings Pty Ltd. Unit 3, 114 Old Pittwater Road Brookvale NSW 2100, Australia	Transfer of shares of Blackwell Pacific Pty Ltd. (parent of James Bennett Pty Ltd)	5/15/2025	\$7,300,000.00
	Relationship to debtor none			
13.2	LSC COMMUNICATIONS BOOK LLC d/b/a Lakeside Book Company 4101 Winfield Rd Warrenville, IL 60555	Sale of Baker & Taylor Publishing Services ("BTPS")	11/21/2025	\$1,028,735.00
	Relationship to debtor none			
13.3	LibraryOne Digital Corp. 213 Hawthorne Woods Road Apex, NC 27523	Sale of Digital Pub business	12/15/2025 & 12/24/2025	\$750,000.00
	Relationship to debtor none			
13.4	MARBLE PRESS, LLC 2260 Hanover Street Palo Alto, CA 94306	Sale of CamCat License Portfolio	12/30/2025	\$61,125.00
	Relationship to debtor none			
13.5	BookDrop, LLC 601 S 54th Ste 101 Phoenix, AZ 85043	Recission of stock subscription agreement	12/23/2025	\$14,200.00
	Relationship to debtor none			

Debtor **Baker & Taylor, LLC**

Case number (if known) **26-12863**

	Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.6	Momence Industrial LLC 501 Gladiolus Street Momence, IL 60954	Sale/Leaseback of real property (Momence Fulfillment Center)	3/2024	\$18,500,000.00
	Relationship to debtor none			
13.7	Dollar General Order	Inventory	1/9/2026	\$736,245.00
	Relationship to debtor Liquidation sale customer			
13.8	FarCorner 10490 LITTLE PATUXENT PKWY SUITE 600 COLUMBIA, MD 21044	Inventory	12/15/2025	\$719,826.00
	Relationship to debtor Liquidation sale customer			
13.9	Meta 1 Meta Way Menlo Park, CA 94025	Inventory	11/10/2025	\$691,192.00
	Relationship to debtor Liquidation sale customer			
13.10	Anthropic	Inventory	12/2/2025	\$563,388.00
	Relationship to debtor Liquidation sale customer			
13.11	PRH	Inventory	1/12/2026	\$422,322.00
	Relationship to debtor Liquidation sale customer			
13.12	LIBRARY IDEAS LLC PO BOX 9 VIENNA, VA 22183	Inventory	10/27/2025	\$400,000.00
	Relationship to debtor Liquidation sale customer			
13.13	Follett	Inventory	12/19/2025	\$334,184.00
	Relationship to debtor Liquidation sale customer			

Debtor **Baker & Taylor, LLC**Case number (if known) **26-12863**

	Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1 4.	HARPERCOLLINS PUBLISHERS LTD 195 Broadway NEW YORK, NY 10007	Inventory	1/15/2026	\$235,151.00
	Relationship to debtor Liquidation sale customer			
13.1 5.	SIMON & SCHUSTER, INC. 1230 Avenue of the Americas New York, NY 10020	Inventory	1/21/2026	\$213,718.00
	Relationship to debtor Liquidation sale customer			
13.1 6.	Books Run Offer	Inventory	12/22/2025	\$173,299.00
	Relationship to debtor Liquidation sale customer			
13.1 7.	FarCorner 10490 LITTLE PATUXENT PKWY SUITE 600 COLUMBIA, MD 21044	Inventory	1/8/2026	\$99,247.00
	Relationship to debtor Liquidation sale customer			
13.1 8.	Follett	FFE	12/29/2025	\$63,490.00
	Relationship to debtor FFE Sale Customer			
13.1 9.	Walmart	Inventory	12/12/2025	\$60,337.00
	Relationship to debtor Liquidation sale customer			
13.2 0.	SOURCEBOOKS, INC. PO BOX 713637 CHICAGO, IL 60677-0430	Inventory	1/20/2026	\$56,323.00
	Relationship to debtor Liquidation sale customer			
13.2 1.	Literati	Inventory	12/23/2025	\$41,446.00
	Relationship to debtor Liquidation sale customer			

Debtor **Baker & Taylor, LLC**

Case number (if known) **26-12863**

	Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.2 2.	Fixture Locators	Inventory	1/31/2026	\$27,000.00
	Relationship to debtor Liquidation sale customer			
13.2 3.	Half Price Books	Inventory	1/14/2025	\$26,458.00
	Relationship to debtor Liquidation sale customer			
13.2 4.	FOLLETT	FFE	12/29/2025	\$25,225.00
	Relationship to debtor FFE Sale Customer			
13.2 5.	LIBRARIA	FFE	1/12/2026	\$25,080.00
	Relationship to debtor FFE Sale Customer			
13.2 6.	FIXTURE LOCATORS	FFE	1/22/2026	\$25,000.00
	Relationship to debtor FFE Sale Customer			
13.2 7.	Libraria	Inventory	12/18/2025	\$16,199.00
	Relationship to debtor Liquidation sale customer			
13.2 8.	FIXTURE LOCATORS	FFE	1/15/2026	\$14,500.00
	Relationship to debtor FFE Sale Customer			
13.2 9.	BOOK DEPOT INC 67 Front Street North Thorold, Ontario L2V 1X3, Canada	Inventory	1/30/2026	\$11,415.00
	Relationship to debtor Liquidation sale customer			
13.3 0.	Thrift Books	Inventory	1/8/2026	\$11,213.00
	Relationship to debtor Liquidation sale customer			

Debtor **Baker & Taylor, LLC**Case number (if known) **26-12863**

	Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.3 1.	FIXTURE LOCATORS	FFE	1/28/2026	\$10,000.00
	Relationship to debtor FFE Sale Customer			
13.3 2.	UNIVERSITY OF CHICAGO PRESS 1427 East 60th Street CHICAGO, IL 60637	FFE	1/26/2026	\$9,120.00
	Relationship to debtor FFE Sale Customer			
13.3 3.	FIXTURE LOCATORS	FFE	1/15/2026	\$9,000.00
	Relationship to debtor FFE Sale Customer			
13.3 4.	LIBRARY IDEAS LLC PO BOX 9 VIENNA, VA 22183	FFE	11/24/2025	\$5,200.00
	Relationship to debtor FFE Sale Customer			

Part 7: Previous Locations**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☐ Does not apply

	Address	Dates of occupancy From-To
14.1.	2810 Coliseum Centre Drive Charlotte, NC 28217	6/1/2022 - 12/31/2025
14.2.	251 Mount Olive Church Road Commerce, GA 30599	8/1/2023-12/31/2025

Part 8: Health Care Bankruptcies**15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

- ☒ No. Go to Part 9.
- ☐ Yes. Fill in the information below.

Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
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Part 9: Personally Identifiable Information

Debtor **Baker & Taylor, LLC**Case number (if known) **26-12863****16. Does the debtor collect and retain personally identifiable information of customers?**

- ☒ No.
- ☐ Yes. State the nature of the information collected and retained.

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- ☐ No. Go to Part 10.
- ☒ Yes. Does the debtor serve as plan administrator?

☐ No Go to Part 10.☒ Yes. Fill in below:

Name of plan

Baker & Taylor, LLC. 401(k) Plan

Employer identification number of the plan

EIN: **47-3179974**

Has the plan been terminated?

- ☐ No
- ☒ Yes

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units**18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

☐ None

	Financial Institution name and Address	Last 4 digits of account number	Type of account or instrument	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1.	Bank of America P.O. Box 982238 El Paso, TX 79998-2238	XXXX-1063	☐ Checking ☐ Savings ☐ Money Market ☐ Brokerage ☒ Other <u>Credit card collateral account</u>	3/30/2026	\$0.00
18.2.	Bank of America P.O. Box 982238 El Paso, TX 79998-2238	XXXX-3254	☐ Checking ☐ Savings ☐ Money Market ☐ Brokerage ☒ Other <u>Credit Card Collateral Account</u>	2/2026	\$0.00
18.3.	Bank of America P.O. Box 982238 El Paso, TX 79998-2238	XXXX-2010	☐ Checking ☐ Savings ☐ Money Market ☐ Brokerage ☒ Other <u>AUD Account</u>		\$0.00

Debtor **Baker & Taylor, LLC**

Case number (if known) **26-12863**

	Financial Institution name and Address	Last 4 digits of account number	Type of account or instrument	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.4.	Bank of America P.O. Box 982238 El Paso, TX 79998-2238	XXXX-6013	☐ Checking ☐ Savings ☐ Money Market ☐ Brokerage ☒ Other <u>GBP Account</u>		\$0.00
18.5.	Bank of America P.O. Box 982238 El Paso, TX 79998-2238	XXXX-6021	☐ Checking ☐ Savings ☐ Money Market ☐ Brokerage ☒ Other <u>GBP Account</u>		\$0.00
18.6.	Bank of America P.O. Box 982238 El Paso, TX 79998-2238	XXXX-8917	☐ Checking ☐ Savings ☐ Money Market ☐ Brokerage ☒ Other <u>Credit Card Receipts Account</u>		\$0.00
18.7.	Municipal Bank 228 N Dixie Hwy Momence, IL 60954	XXXX-4801	☐ Checking ☐ Savings ☐ Money Market ☐ Brokerage ☒ Other <u>Momence petty cash</u>	1/2026	\$0.00
18.8.	First Covenant Bank 1731 N. Elm St Commerce, GA 30529	XXXX-5226	☐ Checking ☐ Savings ☐ Money Market ☐ Brokerage ☒ Other <u>Commerce petty cash</u>	1/2026	\$0.00

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

☒ None

Depository institution name and address	Names of anyone with access to it Address	Description of the contents	Does debtor still have it?
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20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

Debtor **Baker & Taylor, LLC**Case number (if known) **26-12863**☐ None

Facility name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
Craven Pottery, Inc. Attn: Marcia Craven PO Box 69 Gillsville, GA 30543	Amandeep Kochar 15513 Sullivan Ridge Dr. Charlotte, NC 28277	Equipment	☐ No ☒ Yes
Iron Mountain Information Management Svc PO Box 2547 Huntersville, NC 28070	Amandeep Kochar 15513 Sullivan Ridge Dr. Charlotte, NC 28277	Document Storage	☐ No ☒ Yes
American Book Company 403 East Old Andrew Johnson Highway Jefferson City, TN 37760	Debtor	Remaining book inventory	☐ No ☒ Yes

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own**21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☒ None**Part 12: Details About Environment Information**

For the purpose of Part 12, the following definitions apply:

Environmental law means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).

Site means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.

Hazardous material means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

- ☒ No.
☐ Yes. Provide details below.

Case title Case number	Court or agency name and address	Nature of the case	Status of case
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23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- ☒ No.
☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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24. Has the debtor notified any governmental unit of any release of hazardous material?

- ☒ No.
☐ Yes. Provide details below.

Debtor **Baker & Taylor, LLC**Case number (if known) **26-12863**

Site name and address

Governmental unit name and address

Environmental law, if known

Date of notice

Part 13: Details About the Debtor's Business or Connections to Any Business**25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

☐ None

Business name address

Describe the nature of the business

Employer Identification number

Do not include Social Security number or ITIN.

Dates business existed

25.1. **Baker & Taylor IT Services
India Private
C-43 Green Park
South Delhi, Delhi, 110016
India**

IT

EIN: **AAKCB8104D**

From-To

25.2. **BTAC RE Holdings, LLC
2810 Coliseum Centre Drive
Charlotte, NC 28217**

Real Estate

EIN: **47-3174270**From-To **11/3/2021 - Present**

25.3. **Yankee Book Peddler Limited
101 Bourges Boulevard
Peterborough PE1 1NG
England**

Operating entity

EIN: **UK 307527316**From-To **11/3/2021**

25.4. **Baker & Taylor UK
Investments Limited
101 Bourges Boulevard
Peterborough PE1 1NG
England**

Operating entity

EIN: **UK 672440012**From-To **11/3/2021 - Present**

25.5. **Advanced Marketing
(Europe) Limited
101 Bourges Boulevard
Peterborough PE1 1NG
England**

Operating entity

EIN: **UK 9749311185**From-To **11/3/2021 - Present**

25.6. **Baker & Taylor (Scotland)
Limited
220 St. Vincent Street
Glasgow G2 5SG Scotland**

Operating entity

EIN: **UK 2144727118**From-To **11/3/2021**

25.7. **BookDrop LLC
601 S 54th Ste 101
Phoenix, AZ 85043**

Used book repository

EIN:

From-To

25.8. **Blackwell Pacific Pty. Ltd.
Tower One Barangaroo
Level 35
Barangaroo Avenue
Sydney, NSW 2000 Australia**

Parent of James Bennet Pty. Ltd.
(James Bennet Library owner)

EIN:

From-To

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

Debtor **Baker & Taylor, LLC**Case number (if known) **26-12863**☐ None

Name and address		Date of service From-To
26a.1.	RSM US, LLP 31 South Wacker Drive Suite 3301 Chicago, IL 60607	Completed tax returns 6/30/2025
26a.2.	PricewaterhouseCoopers, LLP 300 Madison Avenue New York, NY 10017	Completed tax returns 6/30 2022 to 6/30/2024

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☐ None

Name and address		Date of service From-To
26b.1.	RSM US, LLP 30 South Wacker Drive Suite 3300 Chicago, IL 60606	2022 - 2024 audits

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☐ None

Name and address		If any books of account and records are unavailable, explain why
26c.1.	Iron Mountain Information Management Svc P.O. Box 2547 Huntersville, NC 28070	

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☐ None

Name and address	
26d.1.	Blue Torch Capital, LP 777 Yamato Rd Boca Raton, FL 33431
26d.2.	Centre Lane Partners, LLC One Grand Central Place 60 East 42nd Street Suite 2220 New York, NY 10165
26d.3.	Cyprium Investment Partners, LLC 200 Public Square Suite 2020 Cleveland, OH 44114
26d.4.	eCapital, Inc. 20807 Biscayne Blvd Suite 203 Miami, FL 33180

Debtor **Baker & Taylor, LLC**

Case number (if known) **26-12863**

Name and address

26d.5. **Eclipse Business Capital, LLC**
333 W Wacker Drive
Suite 950
Chicago, IL 60606

26d.6. **Enduring Ventures, Inc**
3909 S Maryland Pkwy
Suite 314
PMB 65
Las Vegas, NV 89119

26d.7. **Evolution Credit Partners Management, LLC**
152 West 57th Street
Floor 24
New York, NY 10019

26d.8. **First Eagle Investment Management, LLC**
1345 Avenue of the Americas
48th Floor
New York, NY 10105

26d.9. **Gordon Brothers Group, LLC**
One Post Office Square
Suite 3600
Boston, MA 02109

26d.10. **Great Rock Capital Partners, LLC**
126 Newbury Street
Boston, MA 02116

26d.11. **Legacy Corporate Lending, LLC**
500 Boylston Street
Suite 2300
Boston, MA 02116

26d.12. **Hilco Global, LLC**
600 West Chicago Avenue
Suite 150
Chicago, IL 60654

26d.13. **MidFirst Business Credit, LLC**
111 West 5th Street
Suite 100
Tulsa, OK 74103

26d.14. **Oxford Finance, LLC**
787 Seventh Avenue
42nd Floor
New York, NY 10019

26d.15. **Siena Lending Group, LLC**
1 Letterman Drive
Building D
San Francisco, CA 94129

26d.16. **Second Avenue Capital Partners, LLC**
601 Lexington Avenue
58th Floor
New York, NY 10022

26d.17. **TerraMar Capital, LLC**
350 Fifth Avenue
Suite 6900
New York, NY 10118

Debtor **Baker & Taylor, LLC**

Case number (if known) **26-12863**

Name and address

26d.18. **SLR Investment Corp.**
One Vanderbilt Avenue
Suite 3400
New York, NY 10017

26d.19. **Transom Capital Group, LLC**
401 Congress Avenue
Suite 1540
Austin, TX 78701

26d.20. **White Oak Global Advisors, LLC**
1800 K Street NW
Suite 400
Washington, DC 20006

26d.21. **Tiger Finance, LLC**
280 Park Avenue
6th Floor
New York, NY 10017

26d.22. **WhiteHawk Capital Partners, LP**
10866 Wilshire Boulevard
Suite 1400
Los Angeles, CA 90024

26d.23. **Wingspire Capital, LLC**
One Post Office Square
Suite 3600
Boston, MA 02109

26d.24. **Wells Fargo Capital Finance, LLC**
550 South Tryon Street
Charlotte, NC 28202

26d.25. **Inspirit Capital Partners, LLC**
200 Clarendon Street
Suite 3800
Boston, MA 02116

26d.26. **Emblem Capital Management, LLC**
485 Lexington Avenue
10th Floor
New York, NY 10017

26d.27. **Queens Court Capital, LLC**
444 Madison Avenue
Suite 300
New York, NY 10022

26d.28. **CIT Northbridge Credit, LLC**
11 West 42nd Street
New York, NY 10036

26d.29. **Penguin Random House LLC**
1745 Broadway
New York, NY 10019

26d.30. **Hachette Book Group, Inc**
1290 Avenue of the Americas
New York, NY 10104

26d.31. **Simon & Schuster, LLC**
1230 Avenue of the Americas
New York, NY 10020

Debtor **Baker & Taylor, LLC**Case number (if known) **26-12863****Name and address**

26d.32. **HarperCollins Publishers, LLC**
195 Broadway
New York, NY 10007

26d.33. **Macmillan Publishers, LLC**
120 Broadway
New York, NY 10271

26d.34. **Alliance Entertainment Holding Corp.**
8201 Peters Road
Fort Lauderdale, FL 33324

26d.35. **ReaderLink Distribution Services, LLC**
1420 Kensington Road
Oak Brook, IL 60523

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

- ☒ No
☐ Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
Amandeep Kochar	Private Mailbox 191 13000 South Tryon Street, Suite F Charlotte, NC 28278	CEO	0%

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

- ☐ No
☒ Yes. Identify below.

Name	Address	Position and nature of any interest	Period during which position or interest was held
Steve Hennen	Private Mailbox 191 13000 South Tryon Street, Suite F Charlotte, NC 28278	Chief Financial Officer	8/18/2023 - 12/5/2025
Amandeep Kochar	Private Mailbox 191 13000 South Tryon Street, Suite F Charlotte, NC 28278	Chief Executive Officer	11/4/2021 - Present
Brad Lucas	Private Mailbox 191 13000 South Tryon Street, Suite F Charlotte, NC 28278	Secretary	11/4/2021-10/6/2025

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses,

Debtor **Baker & Taylor, LLC**

Case number (if known) **26-12863**

loans, credits on loans, stock redemptions, and options exercised?

- ☐ No
☒ Yes. Identify below.

	Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1	STEVEN HENNEN 5827 ARDREY KELL RD Charlotte, NC 28277	\$50,000	8/1/2025	Milestone Bonus
	Relationship to debtor Previous employee			
30.2	STEVEN HENNEN 5827 ARDREY KELL RD Charlotte, NC 28277	\$50,000	8/15/2025	Milestone Bonus
	Relationship to debtor Previous employee			
30.3	Amandeep Kochar Private Mailbox 190 13000 South Tryon Street, Suite F Charlotte, NC 28278	\$751,207.00	Various	Payroll
	Relationship to debtor CEO			
30.4	STEVEN HENNEN 5827 ARDREY KELL RD Charlotte, NC 28277	\$419,503.00	Various	Payroll
	Relationship to debtor Previous employee			
30.5	Bradley Lucas 1416 Waybridge Way Salisbury, MD 21804	\$191,847.00	Various	Payroll
	Relationship to debtor Previous employee			

Debtor **Baker & Taylor, LLC**

Case number (if known) **26-12863**

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.6 .		12/8/2025 - \$3,000.00 12/14/2025 - \$2,700.00 12/23/2025 - \$3,150.00 12/30/2025 - \$2,100.00 1/8/2026 - \$2,100.00 1/16/2026 - \$2,850.00 1/23/2026 - \$2,700.00 1/29/2026 - \$1,500.00 2/5/2026 - \$2,550.00 2/13/2026 - \$2,400.00 2/19/2026 - \$1,650.00 2/26/2026 - \$1,500.00 3/5/2026 - \$1,800.00 3/12/2026 - \$1,500.00	
STEVEN HENNEN 5827 ARDREY KELL RD Charlotte, NC 28277	\$31,500		Contractor payments
Relationship to debtor Contractor			
30.7 .		1/8/2026 - \$20,191.92 1/16/2026 - \$15,000.00 1/23/2026 - \$15,000.00 1/29/2026 - \$15,000.00 2/5/2026 - \$5,918.50 2/13/2026 - \$9,081.50 2/19/2026 - \$10,000.00 2/26/2026 - \$10,000.00 3/5/2026 - \$7,500.00 3/12/2026 - \$7,500.00	
AK MEDIA AND CONSULTING LLC Private Mailbox 191 13000 South Tryon Street, Suite F Charlotte, NC 28278	\$115,191.92		Contractor payments
Relationship to debtor Entity owned by Principal			

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- ☐ No
☒ Yes. Identify below.

Debtor **Baker & Taylor, LLC**

Case number (if known) **26-12863**

Name of the parent corporation

BTAC United Acquisition Holding Company

Employer Identification number of the parent corporation

EIN: **87-3321348**

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- ☒ No
☐ Yes. Identify below.

Name of the pension fund

Employer Identification number of the pension fund

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **April 20, 2026**

/s/ Amandeep S. Kochar

Signature of individual signing on behalf of the debtor

Amandeep S. Kochar

Printed name

Position or relationship to debtor **Chief Executive Officer**

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

- ☒ No
☐ Yes